

Section 1000 – Miscellaneous:

Contingency Fund

Capital Reserve Fund

Ad Hoc Alcohol Drug Council

ERASE Grant

Ad Hoc Graduation Committee

Memorial Day Committee

Ad Hoc Patriotic Committee

Charter Revision Commission

Miscellaneous

GASB-OPEB

Referendum/Primaries

Building Demolition/Evictions

Salary Adjustment

Employee Educational Development

Town Communications

Town Web site

Grant Applications

GIS

Amounts in Dollars

TOWN OF ELLINGTON
BUDGET REPORT 2011-2012

	2009-10 Actuals	2010-11 Approved Budget	2010-11 Trans/ Addl Appr.	2010-11 Adjusted Approved Budget	2010-11 First Six Months Actual	2010-11 Estimated Total Actuals	2010-11 (Over)\ Under	2011-12 Budget Request
1010 CONTINGENCY FUND								
01-10-00-1010-80-6850 Contingency Plan	150,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00	150,000.00
DEPARTMENT TOTAL	150,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00	150,000.00
1011 CAPITAL RESERVE FUND								
01-10-00-1011-80-6851 Capital Reserve Fund	148,633.00	148,633.00	0.00	148,633.00	0.00	148,633.00	0.00	148,633.00
DEPARTMENT TOTAL	148,633.00	148,633.00	0.00	148,633.00	0.00	148,633.00	0.00	148,633.00

CAPITAL RESERVE PROJECTION FOR FISCAL YEAR 2011-12			
Per Town Charter Section 1004			
Per Town Charter Section 1004:			
"The estimate of expenditures submitted by the Board of Finance to the annual town budget meeting will provide a contribution to the Capital Reserve Fund in order to maintain at least a minimum of five (5) percent of the total expenditures for the current year."			
Bonding Agencies recommend five (5) to fifteen (15) percent of expenditures			
Proposed Budget for FY2011-12		\$	47,485,172
To maintain Capital Reserve Fund 5.0% on Proposed Budget FY2011-12		\$	2,374,259
Fiscal Year 2009-10 Balance		\$	3,176,956
no addition required at 5.0%		\$	(802,697)
To increase Capital Reserve Fund to 7.0% on Proposed Budget FY2011-12		\$	3,323,962
Fiscal Year 2009-10 Balance		\$	3,176,956
additional amount required		\$	147,006
To increase Capital Reserve Fund to 8.0% on Proposed Budget FY2011-12		\$	3,798,814
Fiscal Year 2009-10 Balance		\$	3,176,956
additional amount required		\$	621,858
To provide level funding contribution same as in FY2011-12		\$	148,633

GENERAL FUND-CAPITAL RESERVE FUND-HISTORY				Amount shown in Dollars	
TRANSFER CONTINGENCY FUND		102,354		102,354	FISCAL YEAR 1992-93
TRANSFER CONTINGENCY FUND		100,000			
ADD'TL TRANSFER		132,627	232,627	334,981	FISCAL YEAR 1993-94
BOF ACTION 8/09/94					
TRANSFER CONTINGENCY FUND		125,000			
COMMITMENT TO MOODY'S INV		100,000			
TRANSFER PROJECTED 94-95					
SURPLUS		132,627	357,627	692,608	FISCAL YEAR 1994-95
BOF ACTION 8/06/96					
TRANSFER CONTINGENCY FUND		125,000	125,000	817,608	FISCAL YEAR 1995-96
BOF ACTION 8/05/97					
TRANSFER CONTINGENCY FUND		125,000	125,000	942,608	FISCAL YEAR 1996-97
BOF ACTION 9/08/98					
TRANSFER CONTINGENCY FUND		125,000	125,000	1,067,608	FISCAL YEAR 1997-98
BOF ACTION 9/28/99					
TRANSFER CONTINGENCY FUND		125,000	125,000	1,192,608	FISCAL YEAR 1998-99
BOF ACTION 10/03/00					
TRANSFER CONTINGENCY FUND		125,000	125,000	1,317,608	FISCAL YEAR 1999-00
BOF ACTION 07/10/01					
TRANSFER CONTINGENCY FUND		125,000	125,000	1,442,608	FISCAL YEAR 2000-01
BOF ACTION 09/03/02					
TRANSFER CONTINGENCY FUND		125,000	125,000	1,567,608	FISCAL YEAR 2001-02
BOF ACTION 11/17/03					
TRANSFER CONTINGENCY FUND		125,000	125,000	1,692,608	FISCAL YEAR 2002-03
BOF ACTION 08/03/04					
TRANSFER CONTINGENCY FUND		125,000	125,000	1,817,608	FISCAL YEAR 2003-04
BOF ACTION 10/11/05					
TRANSFER CONTINGENCY FUND		125,000	125,000	1,942,608	FISCAL YEAR 2004-05
BOF ACTION 10/10/06					
TRANSFER CONTINGENCY FUND		125,000	125,000	2,067,608	FISCAL YEAR 2005-06
BOF ACTION 10/09/07					
TRANSFER CONTINGENCY FUND		147,000			
TRANSFER CAPITAL RESERVE FUND		91,538	238,538	2,306,146	FISCAL YEAR 2006-07
BOF ACTION 10/7/08					
TRANSFER CONTINGENCY FUND		150,000			
TRANSFER CAPITAL RESERVE FUND		91,538	241,538	2,547,684	FISCAL YEAR 2007-08
BOF ACTION 12/08/09					
1010-TRANSFER CONTINGENCY FUND		150,000			
1011-TRANSFER CAPITAL RESERVE FUND		148,633			
BOF MINUTES-12/04/07-INVESTMENT INCOME		25,062	323,695	2,871,379	FISCAL YEAR 2008-09
BOF ACTION 11/09/10					
1010-TRANSFER CONTINGENCY FUND		150,000			
1011-TRANSFER CAPITAL RESERVE FUND		148,633			
BOF MINUTES-12/04/07-INVESTMENT INCOME		6,944	305,577	3,176,956	FISCAL YEAR 2009-10
Based on Approved Budget for Fiscal Year 2010-11- \$45,663,569, the Capital Reserve is 6.96% of the total expenditures, exclusive of Contingency Fund and Capital Reserve Fund FY 10-11 contribution					

Amounts in Dollars

TOWN OF ELLINGTON
BUDGET REPORT 2011-2012

	2009-10 Actuals	2010-11 Approved Budget	2010-11 Trans/ Addl Appr.	2010-11 Adjusted Approved Budget	2010-11 First Six Months Actual	2010-11 Estimated Total Actuals	2010-11 (Over)\ Under	2011-12 Budget Request	2011-12 Board of Selectmen
1020 - AD HOC ALCOHOL/DRUG COUNCIL									
01-10-00-1020-10-5103 Part Time	75.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-00-1020-20-6250 Contracted Services	6,209.01	7,000.00	0.00	7,000.00	2,033.53	7,000.00	0.00	7,000.00	7,000.00
DEPARTMENT TOTAL	6,284.01	7,000.00	0.00	7,000.00	2,033.53	7,000.00	0.00	7,000.00	7,000.00

**TOWN OF ELLINGTON
BUDGET REQUEST
FISCAL YEAR: 2011-2012**

DEPARTMENT: HUMAN SERVICES COMMISSION / HUMAN SERVICES

OBJECT NUMBER	EXPENDITURE EXPLANATION
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1020	AD HOC ALCOHOL/DRUG ABUSE PREVENTION COUNCIL
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The Drug Abuse Prevention Council (DAPC) has taken an active role in raising awareness of the consequences of underage drinking. DAPC has been active and is the lead organization for the schools and community in presenting programs and activities for youth and parents. DAPC, Youth Services and the Ellington School System collaborated to write a successful grant that has resulted in the hiring of a part-time prevention coordinator, subcontracted for an addiction counselor to be available to high school students and parents, and created a student led group whose main focus is on awareness and positive alternative activities. This group is Rise Above and has a parent led advisory group that meets monthly. It is requested that funding remain at its current level to fund the programs listed below that are not supplemented by grants.

EHS Fall all school assembly program Leadership & motivational focus	\$1,600.00
Peer mediation activities EHS & Middle School	\$1,000.00
Pre-Prom assembly & activities	\$1,500.00
PAWS-student leadership conference EHS & Middle School	\$2,500.00
ERASE Newsletters & Workshop	\$400.00
Total:	\$7,000.00

Amounts in Dollars

TOWN OF ELLINGTON
BUDGET REPORT 2011-2012

	2009-10 Actuals	2010-11 Approved Budget	2010-11 Trans/ Addl Appr.	2010-11 Adjusted Approved Budget	2010-11 First Six Months Actual	2010-11 Estimated Total Actuals	2010-11 (Over)\ Under	2011-12 Budget Request
1021 ERASE GRANT								
01-10-00-1021-10-5103 Part Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-00-1021-20-6250 Contracted Services	1,244.77	3,105.00	0.00	3,105.00	3,105.00	3,105.00	0.00	3,105.00
DEPARTMENT TOTAL	1,244.77	3,105.00	0.00	3,105.00	3,105.00	3,105.00	0.00	3,105.00

**TOWN OF ELLINGTON
BUDGET REQUEST
FISCAL YEAR: 2011-2012**

DEPARTMENT: HUMAN SERVICES COMMISSION / HUMAN SERVICES

OBJECT NUMBER	EXPENDITURE EXPLANATION
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1021	ERASE GRANT
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This is a yearly grant from the East of the River Action for Substance Abuse Elimination; this funding is used to help support RISE ABOVE Student Leadership group. Some of activities funded are media campaign, outreach to middle school, alternative (substance free) activities, and incentive for Rise Above members.

Total: \$3,105.00

TOWN OF ELLINGTON
BUDGET REPORT 2011-2012

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Amounts in Dollars

TOWN OF ELLINGTON
BUDGET REPORT 2011-2012

	2009-10 Actuals	2010-11 Approved Budget	2010-11 Trans/ Addl Appr.	2010-11 Adjusted Approved Budget	2010-11 First Six Months Actual	2010-11 Estimated Total Actuals	2010-11 (Over)\ Under	2011-12 Budget Request	2011-12 Board of Selectmen
1030 - MEMORIAL DAY COMMITTEE									
01-10-00-1030-20-6250 Contracted Services	1,678.58	1,700.00	0.00	1,700.00	0.00	1,700.00	0.00	0.00	0.00
DEPARTMENT TOTAL	1,678.58	1,700.00	0.00	1,700.00	0.00	1,700.00	0.00	0.00	0.00
Memorial Day Committee's Budget has been combined with the ADHOC Patriotic Committee									
1031 - ADHOC PATRIOTIC COMMITTEE									
01-10-00-1031-10-5103 Part Time	0.00	500.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00
01-10-00-1031-20-6250 Contracted Services	0.00	2,500.00	0.00	2,500.00	350.60	2,500.00	0.00	4,200.00	4,200.00
DEPARTMENT TOTAL	0.00	3,000.00	0.00	3,000.00	350.60	3,000.00	0.00	4,700.00	4,700.00

**TOWN OF ELLINGTON
BUDGET REQUEST
1031 ADHOC PATRIOTIC COMMITTEE**

Object No.	Description & Explanation(s)	FISCAL YEAR 2011-2012	
		<u>FY 2010-11 Revised</u>	<u>FY 2011-12</u>
5103	<u>PART TIME PAYROLL</u> Secretarial Assistance	\$ -	\$ 500
TOTAL PAYROLL			<u>\$ 500</u>
6250	<u>CONTRACTED SERVICES</u> Memorial Day Observance Flag Burning Ceremony, Observance of 9-11 (10th Anniversary), Veterans' Day, Wreaths across America	\$ 1,700 \$ 2,500	\$ 4,200
TOTAL OFFICE BUDGET			<u>\$ 4,200</u>
DEPARTMENT TOTAL			<u>\$ 4,700</u>

Amounts in Dollars

TOWN OF ELLINGTON
BUDGET REPORT 2011-2012

	2009-10 Actuals	2010-11 Approved Budget	2010-11 Trans/ Addl Appr.	2010-11 Adjusted Approved Budget	2010-11 First Six Months Actual	2010-11 Estimated Total Actuals	2010-11 (Over)\ Under	2011-12 Budget Request	2011-12 Board of Selectmen
1040 - MISCELLANEOUS									
01-10-00-1040-10-5103 Part Time	75.00	0.00	0.00	0.00	295.00	295.00	(295.00)	0.00	0.00
01-10-00-1040-20-6250 Contracted Services	554.90	2,000.00	0.00	2,000.00	66.62	1,705.00	295.00	2,000.00	2,000.00
DEPARTMENT TOTAL	629.90	2,000.00	0.00	2,000.00	361.62	2,000.00	0.00	2,000.00	2,000.00

Amounts in Dollars

TOWN OF ELLINGTON
BUDGET REPORT 2011-2012

	2009-10 Actuals	2010-11 Approved Budget	2010-11 Trans/ Addl Appr.	2010-11 Adjusted Approved Budget	2010-11 First Six Months Actual	2010-11 Estimated Total Actuals	2010-11 (Over)\ Under	2011-12 Budget Request	2011-12 Board of Selectmen
1045 - GASB-OPEB									
01-10-00-1045-20-6250 Contracted Services	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00
DEPARTMENT TOTAL	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00

See attached Audit Footnotes 10-Fund Balance Designations as of 6/30/10-\$483,774, and
Footnote 12-Other Post-Employment Benefits (OPEB)

TOWN OF ELLINGTON, CONNECTICUT
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2010

NOTE 8 - LONG-TERM LIABILITIES (Continued)

CAPITAL LEASES (Continued)

Amortization expense relative to leased property under capital leases totaled \$109,540 for the year ended June 30, 2010 and is included in depreciation and amortization expense disclosed in Note 4.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2010 are as follows:

Year Ending June 30:	Governmental Activites
2011	\$ 415,658
2012	415,658
2013	155,271
2014	155,271
2015	84,832
Total minimum lease payments	1,226,690
Less: amount representing interest	100,875
Present value of minimum lease payments	<u>\$ 1,125,815</u>

NOTE 9 - UNEARNED/DEFERRED REVENUE

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	Unavailable	Unearned
Delinquent property taxes receivable	\$ 611,725	\$ -
Grant drawdowns prior to meeting all eligibility requirements	-	425,553
	<u>\$ 611,725</u>	<u>\$ 425,553</u>

NOTE 10 - FUND BALANCE DESIGNATIONS

Designations of unreserved fund balance reported in the governmental funds balance sheet represent the Town's self-imposed limitations on the use of otherwise available expendable financial resources of governmental funds. Descriptions of significant unreserved fund balance designations reported in the governmental fund balance sheet as of June 30, 2010 are as follows:

Designated for capital reserves	\$ 3,176,956
Designated for capital and nonrecurring	279,495
Designated for post employment benefits	483,774
	<u>\$ 3,940,225</u>

The amount designated for Capital Reserves totaling \$3,176,956 was created by the Board of Finance, as mandated by the Town Charter, to maintain a reserve of at least 5% of the operating budget to support the working capital requirements of the Town. Each year, the Board of Finance transfers the unallocated contingency fund and the capital reserve fund totaling \$150,000 and \$148,633, respectively, for 2010 to this account.

TOWN OF ELLINGTON, CONNECTICUT
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2010

NOTE 12 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Continued)

Annual OPEB Cost and Net OPEB Obligation

The Town's annual OPEB cost (expense) is calculated based on the annual required contribution ("ARC"), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The following table shows the components of the Town's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Town's net OPEB obligation.

Annual required contribution	\$ 275,782
Interest on net OPEB obligation	5,435
Adjustment to annual required contribution	(5,694)
Annual OPEB cost (expense)	<u>275,523</u>
Contributions made	<u>159,793</u>
Increase in net OPEB obligation	115,730
Net OPEB obligation, beginning of year	<u>135,877</u>
Net OPEB obligation, end of year	<u><u>\$ 251,607</u></u>

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for 2010 and 2009 (the only two available years) are as follows:

Year Ended June 30	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2009	\$ 263,983	48.5%	\$ 135,877
2010	275,523	58.0%	251,607

Funded Status and Funding Progress

The funded status of the plan as of July 1, 2008 (the date of the most recent actuarial valuation) was as follows:

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL) - Entry Age Normal Cost Method (B)	(Overfunded) Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percentage of Covered Payroll ((B-A)/C)
July 1, 2008	\$ -	\$ 3,311,285	\$ 3,311,285	0.0%	\$ 20,550,656	16.1%

TOWN OF ELLINGTON, CONNECTICUT
NOTES TO THE FINANCIAL STATEMENTS (Continued)
JUNE 30, 2010

NOTE 12 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Continued)

Funded Status and Funding Progress (Continued)

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of events in the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the Town are subject to continual revision, as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information (RSI) following the notes to the financial statements, present multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

Projections of benefits are based on the substantive plan (the plan as understood by the Town and plan members) and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the Town and the plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the Town and plan members in the future. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

Valuation date:	July 1, 2008
Actuarial cost method:	Entry Age Normal Cost Method
Amortization method:	Level Dollar Amount
Remaining amortization period:	29 years, closed
Asset valuation method:	N/A
Actuarial assumptions:	
Interest rate	4.00%
Inflation rate	2.50%
Healthcare cost trend rate	10.00% initial 5.00% final

NOTE 13 - RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Town has commercial insurance for all risks of loss including workers' compensation, employee health and accident and property and casualty insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

NOTE 14 - CONTINGENT LIABILITIES

There are several other lawsuits pending against the Town. The outcome and eventual liability to the Town, if any, in these cases is not known at this time. The Town's management, based upon consultation with legal counsel, estimates that potential claims against the Town, not covered by insurance, resulting from such litigation would not materially affect the financial position of the Town.

Amounts in Dollars

TOWN OF ELLINGTON
BUDGET REPORT 2011-2012

	2009-10 Actuals	2010-11 Approved Budget	2010-11 Trans/ Addl Appr.	2010-11 Adjusted Approved Budget	2010-11 First Six Months Actual	2010-11 Estimated Total Actuals	2010-11 (Over)\ Under	2011-12 Budget Request	2011-12 Board of Selectmen
1050 - REFERENDUM/PRIMARIES									
01-10-00-1050-10-5103 Part Time	2,825.50	13,200.00	0.00	13,200.00	7,728.00	13,200.00	0.00	13,200.00	13,200.00
01-10-00-1050-20-6250 Contracted Services	1,115.89	16,800.00	0.00	16,800.00	3,115.69	16,800.00	0.00	16,800.00	16,800.00
DEPARTMENT TOTAL	3,941.39	30,000.00	0.00	30,000.00	10,843.69	30,000.00	0.00	30,000.00	30,000.00

Each Referendum/Primaries Cost \$6,000
Budget provides for five (5) Referendum/Primaries

Amounts in Dollars

TOWN OF ELLINGTON
BUDGET REPORT 2011-2012

	2009-10 Actuals	2010-11 Approved Budget	2010-11 Trans/ Addl Appr.	2010-11 Adjusted Approved Budget	2010-11 First Six Months Actual	2010-11 Estimated Total Actuals	2010-11 (Over)\ Under	2011-12 Budget Request	2011-12 Board of Selectmen
1060 - BUILDING DEMOLITION/EVICTION									
01-10-00-1060-20-6250 Contracted Services	80,570.76	10,000.00	0.00	10,000.00	1,667.50	10,000.00	0.00	10,000.00	10,000.00
DEPARTMENT TOTAL	80,570.76	10,000.00	0.00	10,000.00	1,667.50	10,000.00	0.00	10,000.00	10,000.00

Amounts in Dollars

TOWN OF ELLINGTON
BUDGET REPORT 2011-2012

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1065 - SALARY ADJUSTMENT									
01-10-00-1065-10-5130 27th Biweekly Pay Period	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-00-1065-10-5150 Salary Adjustment	0.00	28,000.00	(20,491.00)	7,509.00	0.00	7,509.00	0.00	32,630.00	32,630.00
01-10-00-1065-20-6250 Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEPARTMENT TOTAL	0.00	28,000.00	(20,491.00)	7,509.00	0.00	7,509.00	0.00	32,630.00	32,630.00

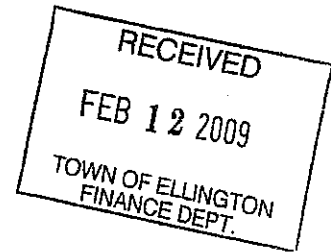
Amounts in Dollars

TOWN OF ELLINGTON
BUDGET REPORT 2011-2012

	2009-10 Actuals	2010-11 Approved Budget	2010-11 Trans/ Addl Appr.	2010-11 Adjusted Approved Budget	2010-11 First Six Months Actual	2010-11 Estimated Total Actuals	2010-11 (Over)\ Under	2011-12 Budget Request	2011-12 Board of Selectmen
1067 - EMPLOYEE EDUCATION DEVELOPMENT									
01-10-00-1067-20-6233 Employee Education Development	2,000.00	7,500.00	0.00	7,500.00	1,419.11	7,500.00	0.00	7,500.00	7,500.00
DEPARTMENT TOTAL	2,000.00	7,500.00	0.00	7,500.00	1,419.11	7,500.00	0.00	7,500.00	7,500.00

MEMO

To: Nicholas J. DiCorleto, Finance Office
From: Michael P. Stupinski, First Selectman, *MS*
Subject: Employee Educational Development
Date: February 11, 2009



Personnel Rules & Regulations, Section 7-6. Training and Development, addresses the reimbursement to employees who participate in Employee-Initiated Training, specifically college level courses.

I would like to recommend that you establish a separate line item in the miscellaneous section of the Town budget called "Employee Educational Development". This is a benefit for all full-time employees and it is stipulated in the policy that "In the event that the number of applicants meeting the criteria for reimbursement exceeds available funds, reimbursement shall be approved on a pro-rata basis." Or the case may be that in tough economic times the Town shall elect to not fund this budget. By removing this expense from the individual department operating budget, it distributes the benefit in a more uniform fashion.

Individual department operating budgets would only include funding for Town-initiated training and development, i.e., certification courses, seminars and conferences.

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7-6 Training and Development

The Town encourages employees to further their training and education within their respective positions. The First Selectman may authorize leave with or without pay and the reimbursement of expenses incurred by an employee in furtherance of his or her education or professional development in accordance with the provisions of this section.

Types of Training and Development. Training and development for which the Town may make compensation can take a number of forms. Included are courses, seminars and conferences, both non-credit and for credit toward a scholastic degree, sponsored by a professional organization, a college, or a graduate, vocational or other school.

Prior Approval. Employees considering enrolling in courses, seminars, conferences etc., for which they plan to seek Town reimbursement, must acquire the approval of the First Selectman prior to registration. Leave with or without pay for training sessions may be authorized by the First Selectman upon the recommendation of the employee's Department Head.

Town-Initiated Training and Development. The Town shall reimburse the employee 100% for all direct expenses, including travel incurred in acquiring any Town-initiated training. Town-initiated training shall include that which is required by the Town or State, or suggested by the Town. Funds to cover the cost shall be included in the department's operating budget. It shall not include training required by the Town as a minimum qualification for a position in the Town service unless specifically authorized by the First Selectman. Leave with pay shall be granted to employees to attend Town-initiated training and development sessions. Training is completed successfully if a certificate is issued, or a "passing" grade is achieved.

In the event the employee fails the Town-Initiated training, such employee may be subject to disciplinary action.

Employee-Initiated Training and Development. Training and development not required by the Town or State shall be considered employee-initiated and the employee may be compensated for such training [if funds are available in the town's education budget] as follows:

- A. Only full-time employees with at least one year of continuous service are eligible to participate in employee-initiated training and development.
- B. Provided that Town budgetary limitations permit, reimbursement of expenses shall only be made for training successfully completed. Training is completed successfully if a certificate is issued, a grade of "C" or better is achieved if the course is graded or a mark of "passing" is achieved if the course is graded on a pass/fail basis.
- C. Upon submittal of the **proper receipts**, the Town may reimburse up to
 - 50% for a grade of "C;" or
 - 75% for a grade "B" or better; or
 - 75% for a passing grade if course is graded on a pass/fail basis

Reimbursement includes the cost of tuition and/or fees of any training (books and other supplies are not subject to reimbursement), to a maximum of \$2,000 per employee per fiscal year, which is judged by the First Selectman and Department Head to be of direct value to the employee in performing his or her present or potential job duties. In the event that the number of applicants meeting the criteria for reimbursement exceeds available funds, reimbursement shall be approved on a pro-rata basis. No employee shall receive preferential treatment.

- D. Leave with or without pay may be granted to an employee for employee-initiated training and development sessions held during the employee's regular working hours.

Professional Meetings and Conventions. Employees must acquire the approval of the First Selectman prior to registration for a professional meeting, conference or convention. The First Selectman shall grant leave with or without pay for, and approve the reimbursement of, costs incurred by an employee attending a professional meeting, conference or convention provided the funds to cover expenses are included in the department's operating budget.

7-7. Promotion

The Town encourages employees to develop new skills, expand knowledge of their work, assume greater responsibilities and make known their qualifications for promotion to more difficult and responsible positions.

- A. An employee may apply for a vacant position in any Town office or department that affords a promotional or new opportunity, if the employee has held his/her current position for a minimum of six (6) months, has performed his/her duties satisfactorily and otherwise meets the requirements of the position.
- B. To assure that employees are afforded opportunities for promotion, vacancies will be advertised in the all general government buildings. Current employees are encouraged to apply for any vacancy for which they meet the requirements of the position.
- C. When the First Selectman determines that an insufficient number of well-qualified employees are available from within the classified service, the First Selectman will consider outside applicants along with Town employees in order to provide an adequate number of candidates for consideration.

7-8. Transfer

Transfer of an employee from one position to another, which does not constitute either a promotion or a demotion as defined herein, may occur when:

- A. The employee meets the qualification requirements;
- B. The transfer is in the best interests of the Town;

Amounts in Dollars

TOWN OF ELLINGTON
BUDGET REPORT 2011-2012

	2009-10 Actuals	2010-11 Approved Budget	2010-11 Trans/ Addl Appr.	2010-11 Adjusted Approved Budget	2010-11 First Six Months Actual	2010-11 Estimated Total Actuals	2010-11 (Over)\ Under	2011-12 Budget Request	2011-12 Board of Selectmen
1075 - TOWN COMMUNICATIONS									
01-10-00-1075-20-6250 Contracted Services	14,210.29	15,944.00	0.00	15,944.00	7,936.56	15,944.00	0.00	16,144.00	16,144.00
DEPARTMENT TOTAL	14,210.29	15,944.00	0.00	15,944.00	7,936.56	15,944.00	0.00	16,144.00	16,144.00

**TOWN OF ELLINGTON
BUDGET REQUEST
1075 TOWN COMMUNICATIONS**

Object No.	Description & Explanation(s)	FISCAL YEAR 2011-2012
6250	CONTRACTED SERVICES	\$ 16,144
	Ellington Connection 4 Editions @ \$4,036/edition	
	Postage: \$1,015/edition; Printing*: \$3,021/edition	
	DEPARTMENT TOTAL	<u>\$ 16,144</u>

* Ellington Printery is holding their price at 2010 level

Amounts in Dollars

TOWN OF ELLINGTON
BUDGET REPORT 2011-2012

	2009-10 Actuals	2010-11 Approved Budget	2010-11 Trans/ Addl Appr.	2010-11 Adjusted Approved Budget	2010-11 First Six Months Actual	2010-11 Estimated Total Actuals	2010-11 (Over)\ Under	2011-12 Budget Request	2011-12 Board of Selectmen
1080 - TOWN WEB SITE									
01-10-00-1080-20-6250 Contracted Services	8,200.00	7,300.00	0.00	7,300.00	0.00	7,300.00	0.00	7,300.00	7,300.00
DEPARTMENT TOTAL	8,200.00	7,300.00	0.00	7,300.00	0.00	7,300.00	0.00	7,300.00	7,300.00

**TOWN OF ELLINGTON
BUDGET REQUEST
1080 TOWN WEBSITE**

Object No.	Description & Explanation(s)	FISCAL YEAR 2011-2012	
6250	<u>CONTRACTED SERVICES</u>	\$	7,300
	Hosting: \$1,800; Upgrades: \$5,500		
DEPARTMENT TOTAL			
		\$	<u>7,300</u>

Amounts in Dollars

TOWN OF ELLINGTON
BUDGET REPORT 2011-2012

	2009-10 Actuals	2010-11 Approved Budget	2010-11 Trans/ Addl Appr.	2010-11 Adjusted Approved Budget	2010-11 First Six Months Actual	2010-11 Estimated Total Actuals	2010-11 (Over)\ Under	2011-12 Budget Request	2011-12 Board of Selectmen
1085 - GRANT APPLICATIONS									
01-10-00-1085-20-6250 Contracted Services	1,006.00	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
DEPARTMENT TOTAL	1,006.00	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00

Amounts in Dollars

TOWN OF ELLINGTON
BUDGET REPORT 2011-2012

	2009-10 Actuals	2010-11 Approved Budget	2010-11 Trans/ Addl Appr.	2010-11 Adjusted Approved Budget	2010-11 First Six Months Actual	2010-11 Estimated Total Actuals	2010-11 (Over)\ Under	2011-12 Budget Request	2011-12 Board of Selectmen
1090 - GIS									
01-10-00-1090-20-6250 Contracted Services	14,962.68	15,000.00	0.00	15,000.00	1,700.00	15,000.00	0.00	15,000.00	15,000.00
DEPARTMENT TOTAL	14,962.68	15,000.00	0.00	15,000.00	1,700.00	15,000.00	0.00	15,000.00	15,000.00

**TOWN OF ELLINGTON
BUDGET REQUEST
1090 GIS**

Object No.	Description & Explanation(s)	FISCAL YEAR 2011-2012
6250	<u>CONTRACTED SERVICES</u>	\$ 15,000
	Create and update GIS data layers	
	TOTAL OFFICE BUDGET	<u>\$ 15,000</u>
	DEPARTMENT TOTAL	<u>\$ 15,000</u>